

**DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU**

LRB-3461/P1dn

MPG:.....

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Representative Marklein:

Please review this draft carefully to ensure that it is consistent with your intent.

I have included the requested changes to the administrative rules. With respect to Accy 1.205 and 9.06, I want to make you aware that those rules, so revised, are open to the challenge that they constitute an unconstitutional delegation of legislative power because the revised rules incorporate industry standards established by a private organization, AICPA, not by the legislature or the Accounting Examining Board. While it is rare for a Wisconsin court to invalidate a statute or administrative rule on the basis that the statute or rule is an unconstitutional delegation of legislative power, it is certainly possible. *See Gibson Auto Co. Inc. v. Finnegan*, 217 Wis. 401, 412-13, 259 N.W. 420 (1935) (invalidating a statute that authorized industry association to establish codes of fair conduct and trade practices, subject to the approval of the governor).

The risk of a delegation challenge would be minimized to some extent if the draft included a reference to standards established by AICPA as of a particular date the approach taken under current law rather than incorporating all future changes to the standards that the AICPA may choose to make. For example the standards could be incorporated as of January 31, 2013, which, based on the drafting instructions, the draft does for the independence standards under Accy 1.101. Please let me know if you would like to take that approach or if you have any questions.

Please also see my drafter's note embedded in the draft.

Thank you.

Michael Gallagher
Legislative Attorney
Phone: (608) 267-7511
E-mail: michael.gallagher@legis.wisconsin.gov

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**DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU**

LRB-3461/P1dn
MPG:cjs:jf

November 8, 2013

Representative Marklein:

Please review this draft carefully to ensure that it is consistent with your intent.

I have included the requested changes to the administrative rules. With respect to Accy 1.205 and 9.06, I want to make you aware that those rules, so revised, are open to the challenge that they constitute an unconstitutional delegation of legislative power because the revised rules incorporate industry standards established by a private organization, AICPA, not by the legislature or the Accounting Examining Board. While it is rare for a Wisconsin court to invalidate a statute or administrative rule on the basis that the statute or rule is an unconstitutional delegation of legislative power, it is certainly possible. *See Gibson Auto Co. Inc. v. Finnegan*, 217 Wis. 401, 412-13, 259 N.W. 420 (1935) (invalidating a statute that authorized an industry association to establish codes of fair conduct and trade practices, subject to the approval of the governor).

The risk of a delegation challenge would be minimized to some extent if the draft included a reference to standards established by AICPA as of a particular date—the approach taken under current law—rather than incorporating all future changes to the standards that the AICPA may choose to make. For example the standards could be incorporated as of January 31, 2013, which, based on the drafting instructions, the draft does for the independence standards under Accy 1.101. Please let me know if you would like to take that approach or if you have any questions.

Please also see my drafter's note embedded in the draft.

Thank you.

Michael Gallagher
Legislative Attorney
Phone: (608) 267-7511
E-mail: michael.gallagher@legis.wisconsin.gov

Gallagher, Michael

From: Potts, Crystal
Sent: Wednesday, January 15, 2014 9:21 AM
To: Gallagher, Michael
Subject: Changes to LRB 3461
Attachments: WI LEGISLATIVE DRAFT.pdf

Hi, Mike:

I hope all is well with you.

I have scanned a document with some handwritten notes regarding clarification changes in this draft. I know that the handwriting might be a little rough, so please feel free to contact our office if you have any questions about our intent.

Thanks,

Crystal Potts

Research Assistant
Committee Clerk, Assembly Committee on Ways & Means
Office of State Representative Howard Marklein
51st Assembly District
(608) 266-7502
Crystal.Potts@legis.wi.gov



State of Wisconsin
2013 - 2014 LEGISLATURE



LRB-3461/P1
MPG:cjs:jf

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

1 **AN ACT** *to amend* 13.92 (4) (c), 13.92 (4) (d), 13.92 (4) (e), 13.92 (4) (f), 35.93 (2)
2 (b) 4., 35.93 (2) (c) 1., 35.93 (3), 35.93 (3) (e) (intro.), 35.93 (3) (e) 1., 227.01 (13)
3 (intro.), 227.11 (2) (intro.), 227.27 (2) and 442.01 (2); and *to create* 13.92 (4)
4 (bm) and 227.265 of the statutes; **relating to:** rule-making procedures and
5 practice standards for certified public accountants.

Analysis by the Legislative Reference Bureau

Current law sets forth a procedure for the promulgation of administrative rules (rules). Generally, that procedure consists of the following steps:

1. The agency planning to promulgate the rule prepares a statement of the scope of the proposed rule, which the governor and the agency head must approve before any state employee or official may perform any activity in connection with the drafting of the proposed rule.

2. The agency drafts the proposed rule, together with an economic impact analysis, plain language analysis, and fiscal estimate for the proposed rule, and submits those materials to the Legislative Council Staff for review.

3. Subject to certain exceptions, a public hearing is held on the proposed rule.

4. The final draft of the proposed rule is submitted to the governor for approval.

5. The final draft of the proposed rule, together with an economic impact analysis, plain language analysis, and fiscal estimate for the proposed rule, are submitted to the legislature for review by one standing committee in each house and by the Joint Committee for Review of Administrative Rules.

6. The proposed rule is filed with the Legislative Reference Bureau (LRB) for publication in the Wisconsin Administrative Code (code) and the Wisconsin Administrative Register (register), and, subject to certain exceptions, the rule becomes effective on the first day of the first month beginning after publication.

Under this bill, if a bill that repeals or modifies a rule is enacted, the ordinary rule-making procedures under current law do not apply. Instead, the LRB must publish the repeal or modification, in the code and the register, and the repeal or modification, subject to certain exceptions, takes effect on the first day of the first month beginning after publication.

This bill modifies certain rules published by the Accounting Examining Board that apply to certified public accountants in Wisconsin. Under current law, the board's rules incorporate by reference certain independence standards for certified public accountants published by the American Institute of Certified Public Accountants (AICPA) as of June 1, 2002. Under this bill, the board's rules incorporate those standards as published by AICPA as of January 31, 2013.

Also under current law, the board's rules incorporate certain standards for performing and reporting on peer reviews established by AICPA as of January 1, 2001 and certain standards for auditing, accounting and review, and attestation engagements established by AICPA as of June 1, 2003. Under the bill, the board's rules incorporate all of those standards established by AICPA without regard to date.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

1 **SECTION 1.** 13.92 (4) (bm) of the statutes is created to read:

2 13.92 (4) (bm) If 2 or more rules filed under s. 227.20 or modified under s.
3 227.265 affect the same unit of the Wisconsin administrative code without taking
4 cognizance of the effect thereon of the other rules and if the legislative reference
5 bureau finds that there is no mutual inconsistency in the changes made by each such
6 rule, the legislative reference bureau shall incorporate the changes made by each
7 rule into the text of the unit and document the incorporation in a note to the unit.
8 For each such incorporation, the legislative reference bureau shall include in a
9 correction bill a provision formally validating the incorporation. Section 227.27 (2)
10 is not affected by printing decisions made by the legislative reference bureau under
11 this paragraph.

1 **SECTION 2.** 13.92 (4) (c) of the statutes is amended to read:

2 13.92 (4) (c) The legislative reference bureau may insert in the Wisconsin
3 administrative code a note explaining any change made under par. (b) or (bm).

4 **SECTION 3.** 13.92 (4) (d) of the statutes is amended to read:

5 13.92 (4) (d) Sections 227.114, 227.116, 227.135, and 227.14 to 227.24 do not
6 apply to any change made by the legislative reference bureau under par. (b) or (bm).

7 **SECTION 4.** 13.92 (4) (e) of the statutes is amended to read:

8 13.92 (4) (e) The legislative reference bureau shall prepare and keep on file a
9 record of each change made under par. (b) or (bm).

10 **SECTION 5.** 13.92 (4) (f) of the statutes is amended to read:

11 13.92 (4) (f) The legislative reference bureau shall notify the agency involved
12 of each change made under par. (b) or (bm).

13 **SECTION 6.** 35.93 (2) (b) 4. of the statutes, as affected by 2013 Wisconsin Act 20,
14 is amended to read:

15 35.93 (2) (b) 4. Copies of all rules filed with the legislative reference bureau
16 under s. 227.20 (1) or modified under s. 227.265 since the compilation of the
17 preceding register, including emergency rules filed under s. 227.24 (3).

18 **SECTION 7.** 35.93 (2) (c) 1. of the statutes, as affected by 2013 Wisconsin Act 20,
19 is amended to read:

20 35.93 (2) (c) 1. Each chapter of the Wisconsin administrative code that has been
21 affected by rules filed with legislative reference bureau under s. 227.20 (1) or
22 modified under s. 227.265, in accordance with sub. (3) (e) 1.

23 **SECTION 8.** 35.93 (3) of the statutes is amended to read:

24 35.93 (3) The legislative reference bureau shall compile and deliver to the
25 department for printing copy for a register which shall contain all the rules filed

1 under s. 227.20 or modified under s. 227.265 since the compilation of rules for the
2 preceding issue of the register was made and those executive orders which are to be
3 in effect for more than 90 days or an informative summary thereof. The complete
4 register shall be compiled and published before the first day of each month and a
5 notice section of the register shall be compiled and published before the 15th day of
6 each month. Each issue of the register shall contain a title page with the name
7 "Wisconsin administrative register", the number and date of the register, and a table
8 of contents. Each page of the register shall also contain the date and number of the
9 register of which it is a part in addition to the other necessary code titles and page
10 numbers. The legislative reference bureau may include in the register such
11 instructions or information as in the bureau's judgment will help the user to correctly
12 make insertions and deletions in the code and to keep the code current.

13 **SECTION 9.** 35.93 (3) (e) (intro.) of the statutes, as affected by 2013 Wisconsin
14 Act 20, is amended to read:

15 35.93 (3) (e) (intro.) The legislative reference bureau shall incorporate into the
16 appropriate chapters of the Wisconsin administrative code each permanent rule filed
17 with the legislative reference bureau under s. 227.20 (1) or modified under s. 227.265
18 and, for each chapter of the administrative code affected by a rule, do all of the
19 following:

20 **SECTION 10.** 35.93 (3) (e) 1. of the statutes, as affected by 2013 Wisconsin Act
21 20, is amended to read:

22 35.93 (3) (e) 1. Publish the chapter in the appropriate end-of-month register
23 in accordance with the filing deadline for publication established in the rules
24 procedures manual published under s. 227.15 (7) ~~or~~, in an end-of-month register
25 agreed to by the submitting agency and the legislative reference bureau, or, in the

1 case of a rule modified under s. 227.265, in the end-of-month register for the month
2 in which the bill modifying the rule is enacted.

3 **SECTION 11.** 227.01 (13) (intro.) of the statutes is amended to read:

4 227.01 (13) (intro.) "Rule" means a regulation, standard, statement of policy,
5 or general order of general application which has the effect of law and which is issued
6 by an agency to implement, interpret, or make specific legislation enforced or
7 administered by the agency or to govern the organization or procedure of the agency.
8 "Rule" includes a modification of a rule under s. 227.265. "Rule" does not include, and
9 s. 227.10 does not apply to, any action or inaction of an agency, whether it would
10 otherwise meet the definition under this subsection, which:

11 **SECTION 12.** 227.11 (2) (intro.) of the statutes is amended to read:

12 227.11 (2) (intro.) Rule-making authority is expressly conferred on an agency
13 as follows:

14 **SECTION 13.** 227.265 of the statutes is created to read:

15 **227.265 Repeal or modification of rules.** If a bill to repeal or modify a rule
16 is enacted, the procedures under ss. 227.114 to 227.21 and 227.26 do not apply.
17 Instead, the legislative reference bureau shall publish the repeal or modification in
18 the Wisconsin administrative code and register as required under s. 35.93, and the
19 repeal or modification shall take effect as provided in s. 227.22.

20 **SECTION 14.** 227.27 (2) of the statutes is amended to read:

21 227.27 (2) The code shall be prima facie evidence in all courts and proceedings
22 as provided by s. 889.01, but this does not preclude reference to or, in case of a
23 discrepancy, control over a rule filed with the legislative reference bureau ~~or the~~
24 secretary of state under s. 227.20 or modified under s. 227.265, and the certified copy

1 of a rule shall also and in the same degree be prima facie evidence in all courts and
2 proceedings.

3 SECTION 15. 442.01 (2) of the statutes is amended to read:

4 442.01 (2) ~~No~~ The examining board may not adopt a standard or rule relating
5 to professional conduct or unethical practice may be adopted until the examining
6 board has held a public hearing with reference thereto, subject to the rules
7 promulgated under s. 440.03 (1). ~~No~~ Except for a rule modified under s. 227.265, no
8 rule or standard shall become effective until 60 days after its adoption by the
9 examining board. Any person who has appeared at the public hearing and filed
10 written protest against ~~any~~ a proposed standard or rule may, upon the adoption of
11 such standard or rule by the examining board, obtain a review thereof under ch. 227.
12 Thereafter every person practicing as a certified public accountant in the state shall
13 be governed and controlled by the rules and standards prescribed by the examining
14 board, including any modifications under s. 227.265.

15 SECTION 16. Accy 1.003 (1) of the administrative code is amended to read:

16 Accy 1.003 (1) "Attest service" means any of the following, if performed or
17 intended to be performed in accordance with the statements incorporated under s.
18 Accy 1.205:

✓ 19 (a) An audit or any other engagement ~~that is performed or intended to be~~
20 ~~performed in accordance with the statements incorporated by reference in s. Accy~~
21 ~~1.205 (1).~~

22 (b) A review of a financial statement ~~that is performed or intended to be~~
23 ~~performed in accordance with the statements incorporated by reference in s. Accy~~
24 ~~1.205 (2).~~

*I think this is overly broad language and should
just be: "an audit."
There is
no contest
around "or any other engagement"
and seems unnecessary*

(c) An examination of prospective financial information ~~that is performed or intended to be performed in accordance with the statements incorporated by reference in s. Accy 1.205 (3).~~

SECTION 17. Accy 1.101 of the administrative code is amended to read:

Accy 1.101 Independence standards. The following independence standards of the accounting profession are adopted by reference and shall be used by certified public accountants in Wisconsin:

The Code of Professional Conduct ET Section 101, including Sections ET 101.01 through ET 101.18 available on the Internet at <http://www.aicpa.org/about/code/et101.htm#101-1> <http://www.aicpa.org/Research/Standards/CodeofConduct/Pages/sec100.aspx>, as of January 31, 2013, and published by the American Institute of Certified Public Accountants in print form as AICPA Professional Standards Volume 2 3, as of June 1, 2002 January 31, 2013. The printed volume is available at:

American Institute of Certified Public Accountants

1455 Pennsylvania Ave., NW

Washington, DC 20004-1081

Note: Definitions of terms used in the independence standards, ET Section 101, are included in ET Section 92 of the Code of Professional Conduct published by the American Institute of Certified Public Accountants and available at on the Internet site <http://www.aicpa.org/about/code/def92.htm> at http://www.aicpa.org/Research/Standards/CodeofConduct/Pages/et_92.aspx and in the same printed volume as ET Section 101. ~~Copies of the Standards described above are on file in the offices of the Accounting Examining Board and the Legislative Reference Bureau.~~

SECTION 18. Accy 1.205 (intro.), (1), (2) and (3) of the administrative code are consolidated, renumbered Accy 1.205 and amended to read:

Accy 1.205 Standards for auditing, accounting and review services, and attestation engagements. The following standards of the accounting and auditing

ET 101.18 now goes through 101.19 as of 1/31/13

} should be the New York address

See line 17 on page 8. These are all in the same publication

and auditing

1 profession shall be used by that certified public accountants in Wisconsin: ~~(1) The~~
2 ~~shall use are the~~ Statements on Auditing Standards issued as of June 1, 2003 by the
3 Auditing Standards Board of the American Institute of Certified Public Accountants
4 and published as AICPA Professional Standards, volume 1 by the American Institute
5 of Certified Public Accountants, Inc., New York, New York are incorporated by
6 reference into this section. ~~(2) The, the~~ Statements on Standards for Accounting and
7 Review Services issued as of June 1, 2003 by the Accounting and Review Services
8 Committee of the American Institute of Certified Public Accountants and published
9 as AICPA Professional Standards, volume 2 by the American Institute of Certified
10 Public Accountants, Inc., New York, New York are incorporated by reference into this
11 section. ~~(3) The, and the~~ Statements on Standards for Attestation Engagements
12 issued as of June 1, 2003, by the Auditing Standards Board, the Accounting and
13 Review Services Committee, and the Consulting Services Executive Committee of
14 the American Institute of Certified Public Accountants and, published as AICPA
15 Professional Standards, volume 2 by the American Institute of Certified Public
16 Accountants, Inc., New York, New York ^① All of those Statements are incorporated
17 by reference into this section.

Note: Copies of the Statements described above may be purchased from the
American Institute of Certified Public Accountants, 1211 Avenue of the Americas, New
York, NY 10036-8775.

~~Note: Copies of the Statements described above are on file in the offices of the
Accounting Examining Board and the Legislative Reference Bureau.~~

18 **SECTION 19.** Accy 9.01 (4) of the administrative code is repealed.

19 **SECTION 20.** Accy 9.06 of the administrative code is amended to read:

20 **Accy 9.06 Conducting a peer review.** In conducting a peer review, a
21 board-approved peer review program shall comply with requirements for
22 performing system reviews, engagement reviews, and report any other reviews

① (2) an audit performed in accordance with the
auditing standards of the Public Company Accounting Oversight
Board.

1 established under the "Standards for Performing and Reporting on Peer Reviews"
2 issued by the American Institute of Certified Public Accountants, effective January
3 1, 2001, specifically identified in paragraphs 25 - 71, and reproduced in Appendix
4 A to this chapter available on the Internet at
5 [http://www.aicpa.org/Research/Standards/PeerReview/DownloadableDocuments/P](http://www.aicpa.org/Research/Standards/PeerReview/DownloadableDocuments/PeerReviewStandards.pdf)
6 [eerReviewStandards.pdf](http://www.aicpa.org/Research/Standards/PeerReview/DownloadableDocuments/PeerReviewStandards.pdf).

~~Note: Paragraphs 25-71 of these standards are included as Appendix A to this
chapter and are also available from the Internet at
<http://www.aicpa.org/members/div/practmon/stdstitled1.htm>~~

****NOTE: Please let me know if striking the above Note is inconsistent with your
intent.

7 **SECTION 21.** Accy 9 Appendix A of the administrative code is repealed.

8 **SECTION 22. Effective dates.** This act takes effect on the day after publication,
9 except as follows:

10 (1) The treatment of section 35.93 (2) (b) 4. and (c) 1. and (3) (e) (intro.) and 1.
11 of the statutes takes effect on January 1, 2015.

12 (END)



IN: 1/15 ~~SENATE~~ TRANS

State of Wisconsin
2013 - 2014 LEGISLATURE



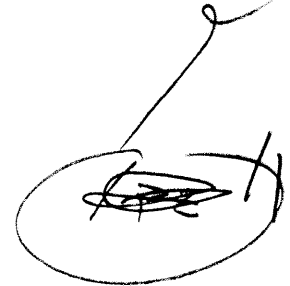
LRB-3461(P1)

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PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION



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1 AN ACT *to amend* 13.92 (4) (c), 13.92 (4) (d), 13.92 (4) (e), 13.92 (4) (f), 35.93 (2)
2 (b) 4., 35.93 (2) (c) 1., 35.93 (3), 35.93 (3) (e) (intro.), 35.93 (3) (e) 1., 227.01 (13)
3 (intro.), 227.11 (2) (intro.), 227.27 (2) and 442.01 (2); and *to create* 13.92 (4)
4 (bm) and 227.265 of the statutes; **relating to:** rule-making procedures and
5 practice standards for certified public accountants.

Analysis by the Legislative Reference Bureau

Current law sets forth a procedure for the promulgation of administrative rules (rules). Generally, that procedure consists of the following steps:

1. The agency planning to promulgate the rule prepares a statement of the scope of the proposed rule, which the governor and the agency head must approve before any state employee or official may perform any activity in connection with the drafting of the proposed rule.

2. The agency drafts the proposed rule, together with an economic impact analysis, plain language analysis, and fiscal estimate for the proposed rule, and submits those materials to the Legislative Council Staff for review.

3. Subject to certain exceptions, a public hearing is held on the proposed rule.

4. The final draft of the proposed rule is submitted to the governor for approval.

5. The final draft of the proposed rule, together with an economic impact analysis, plain language analysis, and fiscal estimate for the proposed rule, are submitted to the legislature for review by one standing committee in each house and by the Joint Committee for Review of Administrative Rules.

6. The proposed rule is filed with the Legislative Reference Bureau (LRB) for publication in the Wisconsin Administrative Code (code) and the Wisconsin Administrative Register (register), and, subject to certain exceptions, the rule becomes effective on the first day of the first month beginning after publication.

Under this bill, if a bill that repeals or modifies a rule is enacted, the ordinary rule-making procedures under current law do not apply. Instead, the LRB must publish the repeal or modification, in the code and the register, and the repeal or modification, subject to certain exceptions, takes effect on the first day of the first month beginning after publication.

This bill modifies certain rules published by the Accounting Examining Board that apply to certified public accountants in Wisconsin. Under current law, the board's rules incorporate by reference certain independence standards for certified public accountants published by the American Institute of Certified Public Accountants (AICPA) as of June 1, 2002. Under this bill, the board's rules incorporate those standards as published by AICPA as of January 31, 2013.

Also under current law, the board's rules incorporate certain standards for performing and reporting on peer reviews established by AICPA as of January 1, 2001, and certain standards for auditing, accounting and review, and attestation engagements established by AICPA as of June 1, 2003. Under the bill, the board's rules incorporate all of those standards established by AICPA without regard to date.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. 13.92 (4) (bm) of the statutes is created to read:

13.92 (4) (bm) If 2 or more rules filed under s. 227.20 or modified under s. 227.265 affect the same unit of the Wisconsin administrative code without taking cognizance of the effect thereon of the other rules and if the legislative reference bureau finds that there is no mutual inconsistency in the changes made by each such rule, the legislative reference bureau shall incorporate the changes made by each rule into the text of the unit and document the incorporation in a note to the unit. For each such incorporation, the legislative reference bureau shall include in a correction bill a provision formally validating the incorporation. Section 227.27 (2) is not affected by printing decisions made by the legislative reference bureau under this paragraph.

as well as auditing standards established by the Public Company Accounting Oversight Board

1 **SECTION 2.** 13.92 (4) (c) of the statutes is amended to read:

2 13.92 (4) (c) The legislative reference bureau may insert in the Wisconsin
3 administrative code a note explaining any change made under par. (b) or (bm).

4 **SECTION 3.** 13.92 (4) (d) of the statutes is amended to read:

5 13.92 (4) (d) Sections 227.114, 227.116, 227.135, and 227.14 to 227.24 do not
6 apply to any change made by the legislative reference bureau under par. (b) or (bm).

7 **SECTION 4.** 13.92 (4) (e) of the statutes is amended to read:

8 13.92 (4) (e) The legislative reference bureau shall prepare and keep on file a
9 record of each change made under par. (b) or (bm).

10 **SECTION 5.** 13.92 (4) (f) of the statutes is amended to read:

11 13.92 (4) (f) The legislative reference bureau shall notify the agency involved
12 of each change made under par. (b) or (bm).

13 **SECTION 6.** 35.93 (2) (b) 4. of the statutes, as affected by 2013 Wisconsin Act 20,
14 is amended to read:

15 35.93 (2) (b) 4. Copies of all rules filed with the legislative reference bureau
16 under s. 227.20 (1) or modified under s. 227.265 since the compilation of the
17 preceding register, including emergency rules filed under s. 227.24 (3).

18 **SECTION 7.** 35.93 (2) (c) 1. of the statutes, as affected by 2013 Wisconsin Act 20,
19 is amended to read:

20 35.93 (2) (c) 1. Each chapter of the Wisconsin administrative code that has been
21 affected by rules filed with legislative reference bureau under s. 227.20 (1) or
22 modified under s. 227.265, in accordance with sub. (3) (e) 1.

23 **SECTION 8.** 35.93 (3) of the statutes is amended to read:

24 35.93 (3) The legislative reference bureau shall compile and deliver to the
25 department for printing copy for a register which shall contain all the rules filed

1 under s. 227.20 or modified under s. 227.265 since the compilation of rules for the
2 preceding issue of the register was made and those executive orders which are to be
3 in effect for more than 90 days or an informative summary thereof. The complete
4 register shall be compiled and published before the first day of each month and a
5 notice section of the register shall be compiled and published before the 15th day of
6 each month. Each issue of the register shall contain a title page with the name
7 “Wisconsin administrative register”, the number and date of the register, and a table
8 of contents. Each page of the register shall also contain the date and number of the
9 register of which it is a part in addition to the other necessary code titles and page
10 numbers. The legislative reference bureau may include in the register such
11 instructions or information as in the bureau’s judgment will help the user to correctly
12 make insertions and deletions in the code and to keep the code current.

13 **SECTION 9.** 35.93 (3) (e) (intro.) of the statutes, as affected by 2013 Wisconsin
14 Act 20, is amended to read:

15 35.93 (3) (e) (intro.) The legislative reference bureau shall incorporate into the
16 appropriate chapters of the Wisconsin administrative code each permanent rule filed
17 with the legislative reference bureau under s. 227.20 (1) or modified under s. 227.265
18 and, for each chapter of the administrative code affected by a rule, do all of the
19 following:

20 **SECTION 10.** 35.93 (3) (e) 1. of the statutes, as affected by 2013 Wisconsin Act
21 20, is amended to read:

22 35.93 (3) (e) 1. Publish the chapter in the appropriate end-of-month register
23 in accordance with the filing deadline for publication established in the rules
24 procedures manual published under s. 227.15 (7) ~~or~~, in an end-of-month register
25 agreed to by the submitting agency and the legislative reference bureau, or, in the

1 case of a rule modified under s. 227.265, in the end-of-month register for the month
2 in which the bill modifying the rule is enacted.

3 **SECTION 11.** 227.01 (13) (intro.) of the statutes is amended to read:

4 227.01 (13) (intro.) “Rule” means a regulation, standard, statement of policy,
5 or general order of general application which has the effect of law and which is issued
6 by an agency to implement, interpret, or make specific legislation enforced or
7 administered by the agency or to govern the organization or procedure of the agency.
8 “Rule” includes a modification of a rule under s. 227.265. “Rule” does not include, and
9 s. 227.10 does not apply to, any action or inaction of an agency, whether it would
10 otherwise meet the definition under this subsection, which:

11 **SECTION 12.** 227.11 (2) (intro.) of the statutes is amended to read:

12 227.11 (2) (intro.) Rule-making authority is expressly conferred on an agency
13 as follows:

14 **SECTION 13.** 227.265 of the statutes is created to read:

15 **227.265 Repeal or modification of rules.** If a bill to repeal or modify a rule
16 is enacted, the procedures under ss. 227.114 to 227.21 and 227.26 do not apply.
17 Instead, the legislative reference bureau shall publish the repeal or modification in
18 the Wisconsin administrative code and register as required under s. 35.93, and the
19 repeal or modification shall take effect as provided in s. 227.22.

20 **SECTION 14.** 227.27 (2) of the statutes is amended to read:

21 227.27 (2) The code shall be prima facie evidence in all courts and proceedings
22 as provided by s. 889.01, but this does not preclude reference to or, in case of a
23 discrepancy, control over a rule filed with the legislative reference bureau ~~or the~~
24 ~~secretary of state~~ under s. 227.20 or modified under s. 227.265, and the certified copy

1 of a rule shall also and in the same degree be prima facie evidence in all courts and
2 proceedings.

3 **SECTION 15.** 442.01 (2) of the statutes is amended to read:

4 442.01 (2) ~~No~~ The examining board may not adopt a standard or rule relating
5 to professional conduct or unethical practice may be adopted until the examining
6 board has held a public hearing with reference thereto, subject to the rules
7 promulgated under s. 440.03 (1). ~~No~~ Except for a rule modified under s. 227.265, no
8 rule or standard shall become effective until 60 days after its adoption by the
9 examining board. Any person who has appeared at the public hearing and filed
10 written protest against any a proposed standard or rule may, upon the adoption of
11 such standard or rule by the examining board, obtain a review thereof under ch. 227.
12 Thereafter every person practicing as a certified public accountant in the state shall
13 be governed and controlled by the rules and standards prescribed by the examining
14 board, including any modifications under s. 227.265.

15 **SECTION 16.** Accy 1.003 (1) of the administrative code is amended to read:

16 Accy 1.003 (1) "Attest service" means any of the following, if performed or
17 intended to be performed in accordance with the statements incorporated under s.
18 Accy 1.205:

19 (a) An audit ~~or any other engagement~~ [↓] ~~that is performed or intended to be~~
20 ~~performed in accordance with the statements incorporated by reference in s. Accy~~
21 ~~1.205 (1).~~

22 (b) A review of a financial statement ~~that is performed or intended to be~~
23 ~~performed in accordance with the statements incorporated by reference in s. Accy~~
24 ~~1.205 (2).~~

(c) An examination of prospective financial information ~~that is performed or intended to be performed in accordance with the statements incorporated by reference in s. Accy 1.205 (3).~~

SECTION 17. Accy 1.101 of the administrative code is amended to read:

Accy 1.101 Independence standards. The following independence standards of the accounting profession are adopted by reference and shall be used by certified public accountants in Wisconsin:

The Code of Professional Conduct ET Section 101, including Sections ET 101.01 through ET ~~101.16~~ ^{101.16} available on the Internet at

<http://www.aicpa.org/about/code/et101.htm#101-1>

<http://www.aicpa.org/Research/Standards/CodeofConduct/Pages/sec100.aspx>, as of January 31, 2013, and published by the American Institute of Certified Public Accountants in print form as AICPA Professional Standards Volume 2 ~~3~~, as of June 1, 2002 January 31, 2013. The printed volume is available at:

American Institute of Certified Public Accountants

~~1455 Pennsylvania Ave., NW~~ ^{1211 Avenue of the Americas}
~~Washington, DC 20004-1081~~ ^{New York, NY 10036-8775}

Note: Definitions of terms used in the independence standards, ET Section 101, are included in ET Section 92 of the Code of Professional Conduct published by the American Institute of Certified Public Accountants and available at on the Internet site <http://www.aicpa.org/about/code/def92.htm> at http://www.aicpa.org/Research/Standards/CodeofConduct/Pages/et_92.aspx and in the same printed volume as ET Section 101. ~~Copies of the Standards described above are on file in the offices of the Accounting Examining Board and the Legislative Reference Bureau.~~

SECTION 18. Accy 1.205 (intro.), (1), (2) and (3) of the administrative code are consolidated, renumbered Accy 1.205 and amended to read:

Accy 1.205 Standards for auditing, accounting and review services, and attestation engagements. The following standards of the accounting

1 profession shall be used by that certified public accountants in Wisconsin: ~~(1) The~~
2 ~~shall use are~~ ⁽¹⁾ the Statements on Auditing Standards issued as of June 1, 2003 by the
3 Auditing Standards Board of the American Institute of Certified Public Accountants
4 and published as AICPA Professional Standards, volume 1 by the American Institute
5 of Certified Public Accountants, Inc., New York, New York are incorporated by
6 reference into this section. ~~(2) The, the~~ Statements on Standards for Accounting and
7 Review Services issued as of June 1, 2003 by the Accounting and Review Services
8 Committee of the American Institute of Certified Public Accountants and published
9 as AICPA Professional Standards, volume 2 by the American Institute of Certified
10 Public Accountants, Inc., New York, New York are incorporated by reference into this
11 section. ~~(3) The, and the~~ Statements on Standards for Attestation Engagements
12 issued as of June 1, 2003, by the Auditing Standards Board, the Accounting and
13 Review Services Committee, and the Consulting Services Executive Committee of
14 the American Institute of Certified Public Accountants and, published as AICPA
15 Professional Standards, volume 2 by the American Institute of Certified Public
16 Accountants, Inc., New York, New York is All of those Statements are incorporated
17 by reference into this section. and Standards

Note: Copies of the Statements described above may be purchased from the American Institute of Certified Public Accountants, 1211 Avenue of the Americas, New York, NY 10036-8775.

Note: ~~Copies of the Statements described above are on file in the offices of the Accounting Examining Board and the Legislative Reference Bureau.~~

18 **SECTION 19.** Accy 9.01 (4) of the administrative code is repealed.

19 **SECTION 20.** Accy 9.06 of the administrative code is amended to read:

20 **Accy 9.06 Conducting a peer review.** In conducting a peer review, a
21 board-approved peer review program shall comply with requirements for
22 performing system reviews, engagement reviews, and report any other reviews

and (2) the auditing standards of the public company
Accounting Oversight Board

1 established under the “Standards for Performing and Reporting on Peer Reviews”
2 issued by the American Institute of Certified Public Accountants, effective January
3 1, 2001, specifically identified in paragraphs 25 – 71, and reproduced in Appendix
4 A to this chapter available on the Internet at
5 [http://www.aicpa.org/Research/Standards/PeerReview/DownloadableDocuments/P](http://www.aicpa.org/Research/Standards/PeerReview/DownloadableDocuments/PeerReviewStandards.pdf)
6 [eerReviewStandards.pdf](http://www.aicpa.org/Research/Standards/PeerReview/DownloadableDocuments/PeerReviewStandards.pdf).

~~Note: Paragraphs 25–71 of these standards are included as Appendix A to this
chapter and are also available from the Internet at
<http://www.aicpa.org/members/div/practmon/stdstitledl.htm>~~

****NOTE: Please let me know if striking the above Note is inconsistent with your
intent.

7 **SECTION 21.** Accy 9 Appendix A of the administrative code is repealed.

8 **SECTION 22. Effective dates.** This act takes effect on the day after publication,
9 except as follows:

10 (1) The treatment of section 35.93 (2) (b) 4. and (c) 1. and (3) (e) (intro.) and 1.
11 of the statutes takes effect on January 1, 2015.

12 (END)

Gallagher, Michael

From: Potts, Crystal
Sent: Wednesday, January 15, 2014 4:33 PM
To: Gallagher, Michael
Subject: LRB 3461

Mike:

Thanks again for all your hard work!

Rep. Marklein would like the words "and auditing" to Page 7, Line 21 after the word "accounting".

Please let me know if you have any questions.

Thanks again,

Crystal Potts

Research Assistant
Committee Clerk, Assembly Committee on Ways & Means
Office of State Representative Howard Marklein
51st Assembly District
(608) 266-7502
Crystal.Potts@legis.wi.gov



1/16 Today by 9AM

State of Wisconsin
2013 - 2014 LEGISLATURE

Thanks



LRB-346117

MPG:cjs&eev:rs

Now

2013 BILL

stays

* Please Jacket *

12

Gen Cat

- 1 AN ACT ~~to amend~~ 13.92 (4) (c), 13.92 (4) (d), 13.92 (4) (e), 13.92 (4) (f), 35.93 (2)
- 2 (b) 4., 35.93 (2) (c) 1., 35.93 (3), 35.93 (3) (e) (intro.), 35.93 (3) (e) 1., 227.01 (13)
- 3 (intro.), 227.11 (2) (intro.), 227.27 (2) and 442.01 (2); and **to create** 13.92 (4)
- 4 (bm) and 227.265 of the statutes; **relating to:** rule-making procedures and
- 5 practice standards for certified public accountants.

Analysis by the Legislative Reference Bureau

Current law sets forth a procedure for the promulgation of administrative rules (rules). Generally, that procedure consists of the following steps:

1. The agency planning to promulgate the rule prepares a statement of the scope of the proposed rule, which the governor and the agency head must approve before any state employee or official may perform any activity in connection with the drafting of the proposed rule.

2. The agency drafts the proposed rule, together with an economic impact analysis, plain language analysis, and fiscal estimate for the proposed rule, and submits those materials to the Legislative Council Staff for review.

3. Subject to certain exceptions, a public hearing is held on the proposed rule.

4. The final draft of the proposed rule is submitted to the governor for approval.

5. The final draft of the proposed rule, together with an economic impact analysis, plain language analysis, and fiscal estimate for the proposed rule, are submitted to the legislature for review by one standing committee in each house and by the Joint Committee for Review of Administrative Rules.

BILL

6. The proposed rule is filed with the Legislative Reference Bureau (LRB) for publication in the Wisconsin Administrative Code (code) and the Wisconsin Administrative Register (register), and, subject to certain exceptions, the rule becomes effective on the first day of the first month beginning after publication.

Under this bill, if a bill that repeals or modifies a rule is enacted, the ordinary rule-making procedures under current law do not apply. Instead, the LRB must publish the repeal or modification, in the code and the register, and the repeal or modification, subject to certain exceptions, takes effect on the first day of the first month beginning after publication.

This bill modifies certain rules published by the Accounting Examining Board that apply to certified public accountants in Wisconsin. Under current law, the board's rules incorporate by reference certain independence standards for certified public accountants published by the American Institute of Certified Public Accountants (AICPA) as of June 1, 2002. Under this bill, the board's rules incorporate those standards as published by AICPA as of January 31, 2013.

Also under current law, the board's rules incorporate certain standards for performing and reporting on peer reviews established by AICPA as of January 1, 2001, and certain standards for auditing, accounting and review, and attestation engagements established by AICPA as of June 1, 2003. Under the bill, the board's rules incorporate all of those standards established by AICPA, as well as auditing standards established by the Public Company Accounting Oversight Board, without regard to date.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

1 **SECTION 1.** 13.92 (4) (bm) of the statutes is created to read:

2 13.92 (4) (bm) If 2 or more rules filed under s. 227.20 or modified under s.
3 227.265 affect the same unit of the Wisconsin administrative code without taking
4 cognizance of the effect thereon of the other rules and if the legislative reference
5 bureau finds that there is no mutual inconsistency in the changes made by each such
6 rule, the legislative reference bureau shall incorporate the changes made by each
7 rule into the text of the unit and document the incorporation in a note to the unit.
8 For each such incorporation, the legislative reference bureau shall include in a
9 correction bill a provision formally validating the incorporation. Section 227.27 (2)

BILL

1 is not affected by printing decisions made by the legislative reference bureau under
2 this paragraph.

3 **SECTION 2.** 13.92 (4) (c) of the statutes is amended to read:

4 13.92 (4) (c) The legislative reference bureau may insert in the Wisconsin
5 administrative code a note explaining any change made under par. (b) or (bm).

6 **SECTION 3.** 13.92 (4) (d) of the statutes is amended to read:

7 13.92 (4) (d) Sections 227.114, 227.116, 227.135, and 227.14 to 227.24 do not
8 apply to any change made by the legislative reference bureau under par. (b) or (bm).

9 **SECTION 4.** 13.92 (4) (e) of the statutes is amended to read:

10 13.92 (4) (e) The legislative reference bureau shall prepare and keep on file a
11 record of each change made under par. (b) or (bm).

12 **SECTION 5.** 13.92 (4) (f) of the statutes is amended to read:

13 13.92 (4) (f) The legislative reference bureau shall notify the agency involved
14 of each change made under par. (b) or (bm).

15 **SECTION 6.** 35.93 (2) (b) 4. of the statutes, as affected by 2013 Wisconsin Act 20,
16 is amended to read:

17 35.93 (2) (b) 4. Copies of all rules filed with the legislative reference bureau
18 under s. 227.20 (1) or modified under s. 227.265 since the compilation of the
19 preceding register, including emergency rules filed under s. 227.24 (3).

20 **SECTION 7.** 35.93 (2) (c) 1. of the statutes, as affected by 2013 Wisconsin Act 20,
21 is amended to read:

22 35.93 (2) (c) 1. Each chapter of the Wisconsin administrative code that has been
23 affected by rules filed with legislative reference bureau under s. 227.20 (1) or
24 modified under s. 227.265, in accordance with sub. (3) (e) 1.

25 **SECTION 8.** 35.93 (3) of the statutes is amended to read:

BILL**SECTION 8**

1 35.93 (3) The legislative reference bureau shall compile and deliver to the
2 department for printing copy for a register which shall contain all the rules filed
3 under s. 227.20 or modified under s. 227.265 since the compilation of rules for the
4 preceding issue of the register was made and those executive orders which are to be
5 in effect for more than 90 days or an informative summary thereof. The complete
6 register shall be compiled and published before the first day of each month and a
7 notice section of the register shall be compiled and published before the 15th day of
8 each month. Each issue of the register shall contain a title page with the name
9 “Wisconsin administrative register”, the number and date of the register, and a table
10 of contents. Each page of the register shall also contain the date and number of the
11 register of which it is a part in addition to the other necessary code titles and page
12 numbers. The legislative reference bureau may include in the register such
13 instructions or information as in the bureau’s judgment will help the user to correctly
14 make insertions and deletions in the code and to keep the code current.

15 **SECTION 9.** 35.93 (3) (e) (intro.) of the statutes, as affected by 2013 Wisconsin
16 Act 20, is amended to read:

17 35.93 (3) (e) (intro.) The legislative reference bureau shall incorporate into the
18 appropriate chapters of the Wisconsin administrative code each permanent rule filed
19 with the legislative reference bureau under s. 227.20 (1) or modified under s. 227.265
20 and, for each chapter of the administrative code affected by a rule, do all of the
21 following:

22 **SECTION 10.** 35.93 (3) (e) 1. of the statutes, as affected by 2013 Wisconsin Act
23 20, is amended to read:

24 35.93 (3) (e) 1. Publish the chapter in the appropriate end-of-month register
25 in accordance with the filing deadline for publication established in the rules

BILL

1 procedures manual published under s. 227.15 (7) ~~or~~, in an end-of-month register
2 agreed to by the submitting agency and the legislative reference bureau, or, in the
3 case of a rule modified under s. 227.265, in the end-of-month register for the month
4 in which the bill modifying the rule is enacted.

5 **SECTION 11.** 227.01 (13) (intro.) of the statutes is amended to read:

6 227.01 (13) (intro.) “Rule” means a regulation, standard, statement of policy,
7 or general order of general application which has the effect of law and which is issued
8 by an agency to implement, interpret, or make specific legislation enforced or
9 administered by the agency or to govern the organization or procedure of the agency.
10 “Rule” includes a modification of a rule under s. 227.265. “Rule” does not include, and
11 s. 227.10 does not apply to, any action or inaction of an agency, whether it would
12 otherwise meet the definition under this subsection, which:

13 **SECTION 12.** 227.11 (2) (intro.) of the statutes is amended to read:

14 227.11 (2) (intro.) Rule-making authority is expressly conferred on an agency
15 as follows:

16 **SECTION 13.** 227.265 of the statutes is created to read:

17 **227.265 Repeal or modification of rules.** If a bill to repeal or modify a rule
18 is enacted, the procedures under ss. 227.114 to 227.21 and 227.26 do not apply.
19 Instead, the legislative reference bureau shall publish the repeal or modification in
20 the Wisconsin administrative code and register as required under s. 35.93, and the
21 repeal or modification shall take effect as provided in s. 227.22.

22 **SECTION 14.** 227.27 (2) of the statutes is amended to read:

23 227.27 (2) The code shall be prima facie evidence in all courts and proceedings
24 as provided by s. 889.01, but this does not preclude reference to or, in case of a
25 discrepancy, control over a rule filed with the legislative reference bureau ~~or the~~

BILL**SECTION 14**

1 ~~secretary of state under s. 227.20 or modified under s. 227.265~~, and the certified copy
2 of a rule shall also and in the same degree be prima facie evidence in all courts and
3 proceedings.

4 **SECTION 15.** 442.01 (2) of the statutes is amended to read:

5 442.01 (2) ~~No~~ The examining board may not adopt a standard or rule relating
6 to professional conduct or unethical practice may be adopted until the examining
7 board has held a public hearing with reference thereto, subject to the rules
8 promulgated under s. 440.03 (1). ~~No~~ Except for a rule modified under s. 227.265, no
9 rule or standard shall become effective until 60 days after its adoption by the
10 examining board. Any person who has appeared at the public hearing and filed
11 written protest against ~~any~~ a proposed standard or rule may, upon the adoption of
12 such standard or rule by the examining board, obtain a review thereof under ch. 227.
13 Thereafter every person practicing as a certified public accountant in the state shall
14 be governed and controlled by the rules and standards prescribed by the examining
15 board, including any modifications under s. 227.265.

16 **SECTION 16.** Accy 1.003 (1) of the administrative code is amended to read:

17 Accy 1.003 (1) "Attest service" means any of the following, if performed or
18 intended to be performed in accordance with the statements incorporated under s.
19 Accy 1.205:

20 (a) An audit ~~or any other engagement that is performed or intended to be~~
21 ~~performed in accordance with the statements incorporated by reference in s. Accy~~
22 ~~1.205 (1).~~

23 (b) A review of a financial statement ~~that is performed or intended to be~~
24 ~~performed in accordance with the statements incorporated by reference in s. Accy~~
25 ~~1.205 (2).~~

BILL

(c) An examination of prospective financial information ~~that is performed or intended to be performed in accordance with the statements incorporated by reference in s. Accy 1.205 (3).~~

SECTION 17. Accy 1.101 of the administrative code is amended to read:

Accy 1.101 Independence standards. The following independence standards of the accounting profession are adopted by reference and shall be used by certified public accountants in Wisconsin:

The Code of Professional Conduct ET Section 101, including Sections ET 101.01 through ET ~~101.16~~ 101.19, available on the Internet at <http://www.aicpa.org/about/code/et101.htm#101-1> <http://www.aicpa.org/Research/Standards/CodeofConduct/Pages/sec100.aspx>, as of January 31, 2013, and published by the American Institute of Certified Public Accountants in print form as AICPA Professional Standards Volume 2 3, as of ~~June 1, 2002~~ January 31, 2013. The printed volume is available at:

American Institute of Certified Public Accountants

~~1455 Pennsylvania Ave., NW~~ 1211 Avenue of the Americas

~~Washington, DC 20004-1081~~ New York, NY 10036-8775

Note: Definitions of terms used in the independence standards, ET Section 101, are included in ET Section 92 of the Code of Professional Conduct published by the American Institute of Certified Public Accountants and available at on the Internet site <http://www.aicpa.org/about/code/def92.htm> at http://www.aicpa.org/Research/Standards/CodeofConduct/Pages/et_92.aspx and in the same printed volume as ET Section 101. ~~Copies of the Standards described above are on file in the offices of the Accounting Examining Board and the Legislative Reference Bureau.~~

SECTION 18. Accy 1.205 (intro.), (1), (2) and (3) of the administrative code are consolidated, renumbered Accy 1.205 and amended to read:

Accy 1.205 Standards for auditing, accounting and review services, and attestation engagements. The following standards of the accounting

and auditing

BILL**SECTION 18**

1 profession shall be used by that certified public accountants in Wisconsin: ~~(1) The~~
2 ~~shall use are (1) the~~ Statements on Auditing Standards issued as of June 1, 2003 by
3 ~~the Auditing Standards Board of the American Institute of Certified Public~~
4 ~~Accountants and published as AICPA Professional Standards, volume 1 by the~~
5 ~~American Institute of Certified Public Accountants, Inc., New York, New York are~~
6 ~~incorporated by reference into this section. (2) The, the~~ Statements on Standards
7 for Accounting and Review Services issued as of June 1, 2003 by the Accounting and
8 Review Services Committee of the American Institute of Certified Public
9 Accountants and published as AICPA Professional Standards, volume 2 by the
10 American Institute of Certified Public Accountants, Inc., New York, New York are
11 incorporated by reference into this section. ~~(3) The, and the~~ Statements on
12 Standards for Attestation Engagements issued as of June 1, 2003, by the Auditing
13 Standards Board, the Accounting and Review Services Committee, and the
14 Consulting Services Executive Committee of the American Institute of Certified
15 Public Accountants and, published as AICPA Professional Standards, volume 2 by
16 the American Institute of Certified Public Accountants, Inc., New York, New York is;
17 and (2) the auditing standards of the Public Company Accounting Oversight Board.
18 All of those Statements and Standards are incorporated by reference into this
19 section.

Note: Copies of the Statements described above may be purchased from the American Institute of Certified Public Accountants, 1211 Avenue of the Americas, New York, NY 10036-8775.

Note: ~~Copies of the Statements described above are on file in the offices of the Accounting Examining Board and the Legislative Reference Bureau.~~

20 **SECTION 19.** Accy 9.01 (4) of the administrative code is repealed.

21 **SECTION 20.** Accy 9.06 of the administrative code is amended to read:

BILL

Accy 9.06 Conducting a peer review. In conducting a peer review, a board-approved peer review program shall comply with requirements for performing system reviews, engagement reviews, and ~~report any other~~ reviews established under the “Standards for Performing and Reporting on Peer Reviews” issued by the American Institute of Certified Public Accountants, ~~effective January 1, 2001, specifically identified in paragraphs 25 – 71, and reproduced in Appendix~~ A to this chapter available on the Internet at <http://www.aicpa.org/Research/Standards/PeerReview/DownloadableDocuments/PeerReviewStandards.pdf>.

~~**Note:** Paragraphs 25–71 of these standards are included as Appendix A to this chapter and are also available from the Internet at <http://www.aiepa.org/members/div/practmon/stdstitledl.htm>~~

SECTION 21. Accy 9 Appendix A of the administrative code is repealed.

SECTION 22. Effective dates. This act takes effect on the day after publication, except as follows:

(1) The treatment of section 35.93 (2) (b) 4. and (c) 1. and (3) (e) (intro.) and 1. of the statutes takes effect on January 1, 2015.

(END)